

NYSE Regulation

VIA FACSIMILE AND U.S. MAIL

December 19, 2007



07055469

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: The Goldman Sachs Group Inc.

Dear Ms. Smith:

Please be advised that NYSE Regulation has received (on December 12, 2007) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

GS Connect S&P GSCI Enhanced Commodity Total Return Strategy Index ETN
—Index Linked Notes due 2037 (linked to the S&P GSCI Enhanced Commodity Total Return Strategy Index)

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Lead Analyst, Listing Compliance

Enclosure

cc: Mr. Joonkeun Yoo, Sullivan & Cromwell LLP, 125 Broad Street, New York,
New York 10004

PROCESSED

JAN 10 2008

**THOMSON
FINANCIAL**

END